

1-1 By: Watson S.B. No. 1221  
 1-2 (In the Senate - Filed March 2, 2017; March 9, 2017, read  
 1-3 first time and referred to Committee on Natural Resources &  
 1-4 Economic Development; March 29, 2017, reported adversely, with  
 1-5 favorable Committee Substitute by the following vote: Yeas 10,  
 1-6 Nays 0; March 29, 2017, sent to printer.)

1-7 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-8				
1-9	X			
1-10	X			
1-11	X			
1-12	X			
1-13			X	
1-14	X			
1-15	X			
1-16	X			
1-17	X			
1-18	X			
1-19	X			

1-20 COMMITTEE SUBSTITUTE FOR S.B. No. 1221 By: Hinojosa

1-21 A BILL TO BE ENTITLED  
 1-22 AN ACT

1-23 relating to an annual report submitted to the comptroller by a  
 1-24 municipality that imposes certain hotel occupancy taxes.

1-25 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-26 SECTION 1. Subchapter A, Chapter 351, Tax Code, is amended  
 1-27 by adding Section 351.009 to read as follows:

1-28 Sec. 351.009. ANNUAL REPORT TO COMPTROLLER. (a) Not later  
 1-29 than February 20 of each year, a municipality that imposes the tax  
 1-30 authorized by this chapter shall report to the comptroller:

1-31 (1) the rate of:

1-32 (A) the tax imposed by the municipality under  
 1-33 this chapter; and

1-34 (B) if applicable, the tax imposed by the  
 1-35 municipality under Subchapter H, Chapter 334, Local Government  
 1-36 Code;

1-37 (2) the amount of revenue collected during the  
 1-38 municipality's preceding fiscal year from:

1-39 (A) the tax imposed by the municipality under  
 1-40 this chapter; and

1-41 (B) if applicable, the tax imposed by the  
 1-42 municipality under Subchapter H, Chapter 334, Local Government  
 1-43 Code; and

1-44 (3) the amount and percentage of the revenue described  
 1-45 by Subdivision (2)(A) allocated by the municipality to each use  
 1-46 described by Sections 351.101(a)(1), (2), (3), (4), (5), and (9)  
 1-47 during the municipality's preceding fiscal year, stated separately  
 1-48 as an amount and percentage for each of those subdivisions.

1-49 (b) The municipality must make the report required by this  
 1-50 section by:

1-51 (1) submitting the report to the comptroller on a form  
 1-52 prescribed by the comptroller; or

1-53 (2) providing the comptroller a direct link to, or a  
 1-54 clear statement describing the location of, the information  
 1-55 required to be reported that is posted on the Internet website of  
 1-56 the municipality.

1-57 (c) Subject to Subsection (b)(2), the comptroller shall  
 1-58 prescribe the form a municipality must use for the report required  
 1-59 to be submitted under this section.

1-60 (d) The comptroller may adopt rules necessary to administer

2-1 this section.

2-2 SECTION 2. As soon as practicable, but not later than  
2-3 January 1, 2018, the comptroller of public accounts shall prescribe  
2-4 the form required by Section 351.009(c), Tax Code, as added by this  
2-5 Act.

2-6 SECTION 3. A municipality shall submit the initial report  
2-7 or otherwise provide the initial information required by Section  
2-8 351.009, Tax Code, as added by this Act, not later than February 20,  
2-9 2018.

2-10 SECTION 4. This Act takes effect immediately if it receives  
2-11 a vote of two-thirds of all the members elected to each house, as  
2-12 provided by Section 39, Article III, Texas Constitution. If this  
2-13 Act does not receive the vote necessary for immediate effect, this  
2-14 Act takes effect September 1, 2017.

2-15

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